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PART II—SECTION 4

**Statutory Rules and Orders issued by the
Ministry of Defence**

MINISTRY OF DEFENCE

S.R.O. 311, dated 23rd October, 1959.—In pursuance of sub-section (7) of section 13 of the Cantonment Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Ahmednagar, by reason of the acceptance by the Central Government of the resignation of Shri D. D. Patankar, Magistrate, 1st Class.

[No. 19/8/G/L&C/55.]

S.R.O. 312, dated 23rd October, 1959.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that Shri G. S. Patil, Magistrate, 1st Class has been nominated as a member of the Cantonment Board, Ahmednagar by the District Magistrate, Ahmednagar, in exercise of the powers conferred under section 13(3)(b) *ibid* vice Shri D. D. Patankar, Magistrate, 1st Class, resigned.

[No. 19/8/G/L&C/55.]

S.R.O. 313, dated 23rd October, 1959.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Barrackpore, by reason of the acceptance by the Central Government of the resignation of Shri D. W. Telang, I.A.S., Magistrate, 1st Class.

[No. 19/19/G/L&C/54.]

S.R.O. 314, dated 23rd October, 1959.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that Shri J. K. Kohli, I.A.S., Magistrate, 1st Class, has been nominated as a member of the Cantonment Board, Barrackpore, by the District Magistrate, 24-Parganas, Alipore, in exercise of the powers conferred under section 13(3)(b) *ibid* vice Shri D. W. Telang, I.A.S., Magistrate, 1st Class, resigned.

[No. 19/19/G/L&C/54.]

S.R.O. 315, dated 23rd October, 1959.—In Ministry of Defence S.R.O. Nos. 249 & 250, dated the 13th August, 1959, published in the Gazette of India, Part II, Section 4, dated the 29th August, 1959 for "Shri C. L. Bonde" read "Shri C. I. Bonde".

[No. 19/25/G/L&C/56.]

S.R.O. 316, dated 24th October, 1959.—In exercise of the powers conferred by sub-section (2) of section 16 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to fix the 27th December, 1959 as the date on which Casual Election shall be held in the Meerut Cantonment, to fill the existing vacancy in Ward No. I.

[No. 29/53/G/L&C/56.]

CANTONMENT TAXATION

S.R.O. 317, dated 27th October, 1959.—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), the Cantonment Board, Belgaum with the previous sanction of the Central Government, hereby makes the following amendments in the Government of India, Ministry of Defence Notification No. S.R.O. 227 dated the 18th June, 1957, imposing taxes on vehicles and animals in the cantonment of Belgaum, namely:—

(1) In the said notification in the table under para 1 after item 11, the following items shall be inserted, namely:—

“12. Tricycles	Rs. 2
13. Dogs	Re. 1

(2) in the second proviso,—

(i) the words “or animal” wherever they occur, shall be omitted;

(ii) in clause (iv), after sub-clause (h) the following sub-clause shall be inserted, namely:—

“(i) Tricycles used by children and bicycles of 20 inches size used by children.”

(iii) after clause (iv), the following shall be inserted, namely:—

(v) Nothing herein shall apply to the recovery of tax on bicycles and tricycles provision for which has been made in the notification of the Government of India in the Ministry of Defence S.R.O. No. 46 dated the 3rd February, 1959

[No. F. 53/13/G/L&C/56.]

CANTONMENTS TAXATION

S.R.O. 318, dated 29th October, 1959.—In exercise of the powers conferred by Section 60 of the Cantonments Act, 1924 (2 of 1924), the Cantonment Board, Dehu Road hereby imposes with the previous sanction of the Central Government, a NON-REFUNDABLE OCTROI on all goods mentioned in Schedule I annexed hereto and brought within the limits of the Cantonment of Dehu Road for consumption, use or sale therein, at the rates specified in that Schedule in respect of each class of goods subject to the condition that goods mentioned in Schedule II annexed hereto shall be exempted from the said tax. The tax shall unless otherwise provided in Schedule II be paid by the person bringing the goods within the said limit provided that:—

1. The Octroi where it is levied with reference to weight shall be charged on the gross weight of goods including packing drums and other articles used in packing.
2. When an article, not specifically mentioned in the Schedule, falls under more than one item, the Octroi (without refunds) shall be charged under the item carrying the highest rate. If the rates are the same for both or all the items the importer will decide under which item the article is to be classed.
3. When a consignment consists of two or more articles chargeable at different rates, each portion of the consignment shall be treated as a separate consignment.
4. In the case of consignment carried by rail, the Octroi shall be charged on the actual weight of the consignment imported, or on the actual weight shown in the Railway Receipt, whichever is the greater.

5. If the amount leviable comes to less than two Naye Paise a minimum of two Naye Paise shall be charged.

For the purpose of computing the octroi payable on fractions of a maund the following schedule will be adopted:—

Upto 2 seers shall be reckoned as 1/20 Maund.
 Over 2 seers and upto 4 seers shall be reckoned as 1/10 Maund.
 Over 4 seers and upto 8 seers shall be reckoned as 1/5 Maund.
 Over 8 seers and upto 12 seers shall be reckoned as 3/10 Maund.
 Over 12 seers and upto 16 seers shall be reckoned as 2/5 Maund.
 Over 16 seers and upto 20 seers shall be reckoned as 1/2 Maund.
 Over 20 seers and upto 24 seers shall be reckoned as 3/5 Maund.
 Over 24 seers and upto 28 seers shall be reckoned as 7/10 Maund.
 Over 28 seers and upto 32 seers shall be reckoned as 4/5 Maund.
 Over 32 seers and upto 36 seers shall be reckoned as 9/10 Maund.
 Over 36 seers and upto 40 seers shall be reckoned as 1 Maund.

SCHEDULE I

Non-Refundable Octroi

Class I

Articles of Foods and Drinks for men and animals.

Serial No.	Description of articles	Rate in decimal coinage per Bengali Maund unless otherwise specified in any case
1	2	3
Rs. nP.		
I (a) All grains such as :—		
	Corn (Indian Maka), Nachni, Vari husked and unhusked, Satu or Indian Barli, Mutki, Kulith, Rajgira and other similar grains and dalls, not specified elsewhere	0 10
I (b) Grains and Dals such as :—		
	Bajri, Jwari, Gram and Gram-Dal, Mug and Mug-Dal, Masur, Masur-Dal, Peas, Poppy Seeds, Rice husked and unhusked, Turi and Tur-Dal, Udid and Udid-Dal and Wheat	0 10
2	Akhrot (with shell)	I 50
3	Akhrot (without shell)	I 50
4	Almond seed	I 50
5	Almond in shell	I 50
6	Amsul	0 25
7	Apple	0 25
8	Arrowroot	I 00
9	Bacon	3 00
<i>Ad valorem</i> per centum.		
10	Baking Powder	2 00
11	Ber	0 25
12	Betul Nut (Supari)	I 00

	1	2	3
Rs. mP.			
13	Betul Leaves (Pan)	.	0 25
14	Bhusa of all kinds	.	0 10
15	Biscuits	.	2 00 <i>Ad valorem</i> per centum.
16	Bourn Vita	.	3 00 Do.
17	Butter Biscuits	.	0 50 Do.
18	Butter (Loni)	.	2 00
19	Cakes	.	2 00 <i>Ad valorem</i> per centum.
20	Carbonic Acid Gas (Big cylinder)	.	1 50 Do.
21	Carbonic Acid Gas (Small cylinder)	.	1 50 Do.
22	Castor Oil (unperfumed)	.	1 00 Do.
23	Chakka	.	0 40
24	Charoli	.	1 50
25	Cheeku	.	0 25
26	Cheese	.	2 00
27	Cherries	.	0 25
28	Chillies (Dried)	.	0 20
29	Chillies (Green)	.	0 05
30	China Grass	.	2 00
31	Chingadas	.	1 50
32	Chironji	.	1 50
33	Chivada	.	3 00 <i>Ad valorem</i> per centum.
34	Chocolates	.	3 00 Do.
35	Chuni of all kinds	.	0 10
36	Cocoa	.	3 00 <i>Ad valorem</i> per centum.
37	Cocojem	.	1 00 Do.
38	Cocoanut Green	.	0 20
39	Cocoanut with shell	.	0 20
40	Cocoanut oil (unperfumed & unrefined)	.	0 80
41	Cocoanut Oil (refined)	.	0 80
42	Cocoanut and other refined edible oils	.	0 80
43	Coffee Powder	.	2 00 <i>Ad valorem</i> per centum.
44	Coffee Seeds	.	1 50 Do.
45	Cold drinks of all kinds	.	1 50 Do.
46	Confectionery of all sorts	.	3 00 Do.
47	Coriander seed (Dhania)	.	0 25
48	Corn cobs (Indian)	.	0 10
49	Corn Flex or Corn Flour	.	3 00 <i>Ad valorem</i> per centum.
50	Cotton Seeds	.	0 10
51	Curd	.	0 20
52	Curry Powder	.	2 00 <i>Ad valorem</i> per centum.
53	Custard Powder	.	2 00 Do.
54	Dalim (Pomegranate)	.	0 25
55	Dals not specified elsewhere	.	0 10
56	Date dried (Kharik)	.	1 50
57	Date Fresh (Taja-Khajur-Pend-Khajur)	.	0 20
58	Dried fruits of all sorts and their cakes (Not specified elsewhere)	.	1 50
59	Dron	.	0 20
60	Eggs	.	2 00 <i>Ad valorem</i> per centum.
61	Erandi Oil (unrefined)	.	1 00
62	Erandi Oil (refined)	.	1 50
63	Essences of all kinds used for food articles	.	2 50 <i>Ad valorem</i> per centum.
64	Fig Dried	.	1 50 Do.
65	Fig Fresh	.	0 25
66	Fish Dried	.	0 40

1	2	3
Rs. nP.		
67 Fish Fresh	2 00	
68 Fish iced	2 00	ad valorem per centum.
69 Fish Manure	0 10	
70 Flour of all kinds	0 10	
71 Fruits fresh not provided elsewhere	0 25	
72 Gajar	0 10	
73 Garlik (Lasoon)	0 25	
74 Ghee	2 00	
75 Ginger Fresh (Adrak)	0 10	
76 Glucose	0 50	ad valorem per centum.
77 Grapes	0 25	
78 Grass of all kinds	0 10	
79 Green fodder of all kinds	0 10	
80 Ground nut oil unperfumed & unrefined	0 80	
81 Ground nut oil refined	0 80	
82 Ground nut seeds	0 25	
83 Ground nut with shells	0 10	
84 Guava	0 25	
85 Ham	3 00	ad valorem per centum.
86 Hemp speed	0 40	
87 Honey	1 50	ad valorem per centum.
88 Horse Food (not locally grown and not specified elsewhere)	1 00	
89 Ice	0 05	
90 Ice Cream or Ice Fruits	2 00	ad valorem per centum.
91 Jaggery (Gund)	0 10	
92 Jawas Oil	0 80	
93 Juice of all kinds (neera exempted)	3 00	ad valorem per centum.
94 Kadbi	0 00	
95 Kajus (Cried)	1 50	
96 Kajus (Fresh)	1 50	
97 Kakdi	0 10	
98 Kakwi	3 00	
99 Kardi Oil (unperfumed & unrefined)	0 80	
100 Kardi seed	0 10	
101 Kharbuja	0 25	
102 Khobra (Copra)	0 80	
103 Khawa	2 00	
104 Kismis	1 00	
105 Lahyas of all kinds	0 10	
106 Loaf (double roti)	0 50	ad valorem per centum.
107 Linseed Oil (except boiled linseed oil)	1 00	
108 Lucern Grass	0 10	
109 Macaroni	3 00	ad valorem per centum.
110 Maida	0 20	
111 Malai	2 00	
112 Mango (grafted)	0 25	
113 Mango (Deshi)	0 25	
114 Mango Green (Kairi)	0 25	
115 Manukas	1 50	
116 Manure (Khat)	0 10	
117 Meat	2 00	
118 Methi Seed	0 25	
119 Milk	0 20	
120 Milk condensed, Cow & Gate, Nespro etc.	2 00	ad valorem per centum.
121 Milk Powder	2 00	Do.

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Rs. nP.

122	Mineral waters of all kinds	.	.	I 50	ad valorem per centum.
123	Molasses adn other species thereof	.	.	2 00	
124	Murmuras and all kinds of parched grains	.	.	0 10	
125	Murabbas	.	.	2 00	ad valorem per centum.
126	Mustered Oil	.	.	0 80	
127	Mustered Seed	.	.	0 25	
128	Oats	.	.	0 10	
129	Ogan Oil	.	.	0 80	
130	Oils unrefined and unperfumed country except boiled linseed oil)	.	.	0 80	
131	Oils (refined edible oils of all kinds) not specified elsewhere	.	.	0 80	
132	Oil cakes of all sorts	.	.	0 10	
133	Oilman's (not specified elsewhere)	.	.	3 00	ad valorem per centum.
134	Oil seeds of all kinds (not specified elsewhere)	.	.	0 10	
135	Onion dried	.	.	0 10	
136	Onion Fresh	.	.	0 10	
137	Oranges	.	.	0 25	
138	Ovaltine	.	.	3 00	ad valorem per centum.
139	Papad of all kinds	.	.	3 00	Do.
140	Papad Khar	.	.	I 50	Do.
141	Patravali	.	.	0 20	
142	Peaches	.	.	0 25	
143	Pears	.	.	0 25	
144	Peppermint	.	.	3 00	ad valorem per centum.
145	Phutanas	.	.	0 10	
146	Pickles of all sorts	.	.	3 00	ad valorem per centum.
147	Pine apple	.	.	0 25	
148	Pista Seeds	.	.	I 50	
149	Pista with shell	.	.	I 50	
150	Plantains	.	.	0 25	
151	Plantain leaves and other leaves used for dining or eating	.	.	0 10	
152	Plantain stump	.	.	0 10	
153	Plums	.	.	0 25	
154	Potatoes	.	.	0 10	
155	Provisions of all kinds (not specified elsewhere)	.	.	3 00	ad valorem per centum.
156	Quaker oats (Imported)	.	.	3 00	Do.
157	Rab	.	.	0 25	
158	Ramphal	.	.	0 25	
159	Rava	.	.	0 20	
160	Roots Edible of all kinds not specified elsewhere	.	.	0 10	
161	Saccarine	.	.	3 00	ad valorem per centum.
162	Sago	.	.	I 20	
163	Sevais	.	.	3 00	ad valorem per centum.
164	Shev, Gathi etc.	.	.	3 00	Do.
165	Shrimps	.	.	0 20	
166	Sitaphal	.	.	0 25	
167	Soji	.	.	0 20	
168	Soyabin	.	.	0 20	
169	Spices of all sorts (Not specified elsewhere)	.	.	3 00	ad valorem per centum.
170	Strawberries	.	.	0 25	
171	Sugar	.	.	0 50	
172	Sugar Candy	.	.	0 50	
173	Sugar Cane	.	.	0 25	
174	Sugar Khandasri	.	.	0 50	
175	Sweetsmeats	.	.	3 00	ad valorem per centum.
176	Sweet Oil (unrefined)	.	.	0 80	
177	Sweet oil (refined)	.	.	0 80	
178	Tallow	.	.	3 00	ad valorem per centum.
179	Tamarind	.	.	0 10	
180	Tapioca	.	.	I 00	
181	Tea of all kinds including tea-dust, leaves and stalk	.	.	3 00	ad valorem per centum.
182	Til	.	.	0 10	
183	Tili Oil (unrefined & unperfumed)	.	.	I 00	

I	2	3
		Rs. nP.
184	Tinned food of all kinds not specified elsewhere	3 00 ad valorem per centum.
185	Tinned Fish	3 00 Do.
186	Tinned meat of all kinds	3 00 Do.
187	Toffee	3 00 Do.
188	Tomatoes	0 10
189	Vegetable ghee of all kinds	1 60
190	Vegetables of all kinds (not specified elsewhere)	0 10
191	Vinegar	3 00 ad valorem per centum.
192	Water Melon	0 25
193	Zardaloo	1 50 ad valorem per centum.

SCHEDULE I

Class II.
Animals and Birds

Serial No.	Description of article	Rate in decimal coinage per Bengali Maund unless otherwise specified in any case.

	Rs. nP.
1	Buffaloes meant for slaughter.
2	Bullocks meant for slaughter
3	Camels
4	Cows meant for slaughter
5	Donkeys
6	Ducks.
7	Elephants
8	Powls
9	Geese
10	Goat
11	Guinea fowls and other similar birds not specified elsewhere
12	Horned Cattle (Not specified elsewhere)
13	Horses
14	Mules
15	Pigs and other quadrupeds not specified elsewhere
16	Sheep
17	Turkeys.

SCHEDULE I

Class III

Articles used for Lighting, Washing, Heating and Lubricating etc.

Serial No.	Description of article	Rate in decimal coinage per Bengali Maund unless otherwise specified in any case
I	2	3

	Rs. nP.
1	Alum
2	Aviation Spirit
3	Bleaching powder
4	Burshane and natural gas and other similar gases used for heating, cooking etc.

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		Rs. nP.
5	Carbide of calcium	1 50 ad valorem per centum.
6	Carbide Lamps	1 50 Do
7	Clinkers	0 05
8	Char Coal	0 05
9	Coke	0 05
10	Coal	0 05
11	Coal Aash	0 05
12	Coal dust	0 05
13	Cooker and similar articles used for lighting, cooking and heating and their parts other than those worked with electricity.	1 50 ad valorem per centum.
14	Dung Cakes	0 05
15	Fire Extinguishers	1 50 ad valorem per centum.
16	Fire wood	0 05
17	Fire works including coloured matches and crackers	1 50 ad valorem per centum.
18	Gas lamps of all kinds	1 50 Do.
19	Grease	3 00 Do.
20	Heaters (shegdi)	1 50 ad valorem per centum.
21	Incandescent Lamp and their parts	1 50 Do
22	Kerosene oil	1 50 Do
23	Lamps, Lamp wates	1 50 Do.
24	Lanterns	1 50 Do
25	Lubricating oils other than oils from seeds	3 00 Do.
26	Matches other than coloured	1 50 Do.
27	Petrol	3 00 Do.
28	Petroleum Jelly and other petroleum products (Not otherwise specified).	3 00 Do.
29	Petromax of all kinds and their parts other than those worked with electricity	1 50 Do.
30	Ritha (SoapNut)	0 25
31	Saltpetre (refined)	1 50 ad valorem per centum.
32	Saw dust	0 05
33	Sealing Wax	1 50 ad valofem per cen- tum.
34	Shikekai	0 25
35	Soap chips	1 50 ad valorem per cen- tum.
36	Soap flakes (ordinary)	1 50 Do.
37	Soap flakes (lux and other similar quality soaps)	1 50 Do.
38	Soap medicated	1 50 Do.
39	Soap powder	1 50 Do.
40	Soap toilet (except those specified elsewhere)	3 00 Do.
41	Soap washing	1 50 Do.
42	Soji Mitti	0 25
43	Starch (country)	1 50 ad valorem per cen- tum
44	Starch (imported)	1 50 Do.
45	Stove (similar articles used for lighting and heating and their parts other than those worked with electricity)	1 50 Do.
46	Table oil lamp	1 50 Do.
47	Vaseline of all kinds	1 50 Do.
48	Vim	1 50 Do.
49	Washing Soda	1 50 Do.
50	Wax	1 50 Do.
51	Wax Candle	1 50 Do.

SCHEDULE I

Class IV

Wearing, Building, Material, Paints etc.

Serial No.	Description of article	Rate in decimal coinage per Bengali Maund unless otherwise specified in any case
I	2	3 Rs. nP.
1	Aloe	0 25
2	Articles made from coirmatting	0 50
3	Articles made from Hessien cloth	1 50 ad valorem per centum.
4	Articles made from Jute	1 50 Do.
5	Articles made from Narial Jata	0 50
6	Articles made from Tadpatri	1 50 Ad valorem per centum.
7	Asbestos and articles made therefrom	1 50 Do.
8	Asbestos sheets	1 50
9	Asphalt	3 00
10	Bamboo Tatties and articles made therof	0 10
11	Bamboos of all kinds	0 10
12	Bangalore woolen carpets	1 50 ad valorem per centum.
13	Beams of ordinary wood	0 20
14	Beams of teak wood	0 20
15	Beams of Mohogani and Oak	0 20
16	Bitumen	3 00 ad valorem per centum.
17	Boiler composition	3 00 Do.
18	Bottles empty	3 00 Do.
19	Buffing wheels	1 50 Do.
20	Building stones (ordinary)	0 05
21	Brooms made from Date leaves	0 05
22	Brooms shindi	0 05
23	Canes for chair seats etc.	0 40
24	Canes split and articles made therof	1 00 ad valorem per centum.
25	Canes unsplit	0 20
26	Cement of all sorts and articles made thereof (not specified elsewhere).	1 50 ad valorem per centum.
27	Cement Blocks, Pipes and Tiles	1 50 Do.
28	Cement sheets	1 50 Do.
29	Chalks in lump and powder (other than specified elsewhere).	0 20
30	China clay (imported)	1 50 ad valorem per centum.
31	China wares including China pipes	1 50 Do.
32	Chocolate colour oils	3 00 Do.
33	Coal Tar	3 00 Do.
34	Cocoanut Brooms	0 10
35	Cocoanut Brushes	0 10
36	Cocoanut fibres	0 50
37	Cocoanut leaves	0 10
38	Coloured earth of all kinds	3 00 ad valorem per centum.
39	Colours dry of all sorts including colour tubes	3 00 Do.
40	Cotton waste	1 50 Do.
41	Country bricks (mud-burnt or unburnt)	0 05
42	Country tiles	0 05

I	2	3
Rs. nP.		
43 Crocsole		1 50 ad valorem per centum.
44 Crockeries		3 00 Do.
45 Cut stone (ordinary) for building purposes		0 05
46 Cut stone of high quality		0 05
47 Distempers of all kinds		1 50 ad valorem per centum.
48 Earthen ware and earthenware pipes		1 00 Do.
49 Emery cloth		1 50 Do.
50 Emery paper		1 50 Do.
51 Emery Powder		1 50 Do.
52 Emery stone		0 05
53 Emery wheels		1 50 ad valorem per centum.
54 Enamel Paints		3 00 Do.
55 Enamel wares		1 50 Do.
56 Fibres not specified elsewhere		1 00 Do.
57 Fire Clay		0 10
58 Fire clay bricks		0 10
59 Fire clay bricks crucible		1 50 ad valorem per centum.
60 French chalk		1 50 Do.
61 French polish		3 00 Do.
62 Furniture of all kinds and cabinetware]		3 00 Do.
63 Geru furniture not specified elsewhere		3 00 Do.
64 Glass Bangles		3 00 Do.
65 Glass sheets and glass wares of all kinds		3 00 Do.
66 Gunny bags		1 50 Do.
67 Gunny cloth		1 50 Do.
68 Habak		3 00 Do.
69 Hemp		0 50
70 Hessiem cloth		1 50 ad valorem per centum.
71 Hood sticks		1 50 Do.
72 Jungle wood rafters		0 20
73 Juta		0 50
74 Kashmir carpets and all other carpets of similar nature		1 50 ad valorem per centum.
75 Khas Belting		1 00 Do.
76 Khaskhas tattis and other articles made out of Khaskhas		1 50 Do.
77 Lambi slackend and unslackend		1 50 Do.
78 Lime stone		0 10
79 Linseed oil (Boiled)		3 00 ad valorem per centum.
80 Lithographic stone		1 50 Do.
81 Malbar teak		0 20
82 Mangalore Tiles		0 10
83 Marble Dust		1 50 ad valorem per centum.
84 Marble pieces chips etc		1 50 ad valorem per centum.
85 Marble stones and similar stones and articles made of such stones		1 50 Do.
86 Matting made in Calcutta, Madras and not specified elsewhere		1 50 Do.
87 Matting made of coir		1 50 Do.
88 Matting made of Jute		1 50 Do.
89 Metal (road making)		0 05
90 Mill stone		0 05

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		Rs.	nP.	
91	Mirrors.	3	00	ad valorem per centum.
92	Modelling clay	0	25	
93	Mohogany & similar high quality of wood and articles made thereof not specified elsewhere.	0	20	
94	Mortar.	0	05	
95	Munj	0	10	
96	Murum	0	05	
97	Namda.	1	50	ad valorem per centum.
98	Natural fibres.	0	50	
99	Nawar for charpoys & other articles	1	50	ad valorem per centum.
100	Oak and similar high quality of wood and articles made thereof but not specified elsewhere	0	20	
101	Ochres	0	25	
102	Oxides.	1	50	ad valorem per centum.
103	Palm leaves.	0	10	
104	Painting oils of all kinds.	3	00	Do.
105	Paints of all kinds including motor and rubber paints.	3	00	ad valorem per centum.
106	Phenyle.	1	50	Do.
107	Pitch	1	50	Do.
108	Pipes made of cement	1	50	Do.
109	Pipes made of porcelain.	1	50	Do.
110	Plaster of all sorts & articles made.	1	50	Do.
111	Plaster of Paris wares	1	50	Do.
112	Plastic and plastic wares other than toys	1	50	Do.
113	Plastic toys	1	50	Do.
114	Ply wood	3	00	Do.
115	Polish of all kinds	2	00	Do.
116	Portland cement excluding white cement pipes, tiles and other articles of Building constructions other than sheets made thereof	1	50	Do.
117	Pumice stones	1	50	Do.
118	Red earth.	1	50	Do.
119	Road composition.	3	00	Do.
120	Road emulsion.	3	00	Do.
121	Road Tar.	3	00	Do.
122	Roofing Felt.	3	00	Do.
123	Rope and articles made out of fibres not specified elsewhere	1	00	Do.
124	Ropes made out of cotton	1	50	Do.
125	Rubble stone.	0	10	
126	Sand	0	10	
127	Sanitary ware	1	50	ad valorem per centum.
128	Scantling made out of teak wood	0	20	
129	Scientific glass equipment of all kinds.	3	00	ad valorem per centum.
130	Sculptured articles of clay or metal, stones, wood and other articles and earthenware.	1	50	Do.
131	Sea shells other than Pearl shells.	0	50	
132	Sahabat stones.	1	50	ad valorem per centum.
133	Shindi leaves.	0	05	
134	Sisal fibre.	1	50	ad valorem per centum.
135	Sisal ropes or strings.	1	50	Do.
136	Steel and Zink furniture.	3	00	Do.
137	Stone for cement.	0	05	

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Rs. nP.

138	Stone made articles excepting those mentioned elsewhere.	I 50 ad valorem per centum.
139	Stone Powder.	I 50 Do.
140	Tadpatri.	I 50 Do.
141	Tadpatri made articles.	I 50 Do.
142	Tandur stone and other similar slabs.	I 50 Do.
143	Tar Black or Red.	3 00 Do.
144	Teak wood.	0 20
145	Teak wood planks.	0 20
146	Teak wood rafters.	0 20
147	Teak wood sleepers.	0 20
148	Thatching grass.	0 10
149	Thermos and its pots.	3 00 ad valorem per centum.
150	Thinner of all sorts.	3 00 Do.
151	Tonga Poles.	I 50 Do.
152	Turkish Red Oil.	3 00 Do.
153	Turpentine.	3 00 Do.
154	Varnishes and Paints.	3 00 Do.
155	Venetian blinds.	3 00 Do.
156	Wash Basin & Crucibles.	I 50 Do.
157	White cement.	I 50 Do.
158	White earth.	3 00 Do.
159	Window Panel Wooden.	I 50 Do.
160	Window doors wooden.	I 50 Do.
161	Windows with and without frame.	I 50 Do.
162	Wooden Boxes.	I 50 Do.
163	Wooden doors or handles.	I 50 Do.
164	Wooden Pegs.	I 50 Do.
165	Wooden Photo Frames.	I 50 Do.
166	Wooden packing boxes.	I 50 Do.
167	Wooden Tubs.	I 50 Do.
168	Yellow and other coloured earth (not specified elsewhere).	3 00 Do.

SCHEDULE I

Class V

Medicines, Chemicals, Colours, Ornaments and Toilet goods etc.

Serial No.	Description of article	Rate in decimal coinage per Bengali Maund unless otherwise specified in any case.
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Rs. nP.

1	Abir	I 50 ad valorem per centum.
2	Acids of all kinds (not specified elsewhere)	I 50 Do.
3	Acitone	I 50 Do.
4	Agarbatti	3 00 Do.
5	Aluminium Powder	I 50 Do.
6	Amber	3 00 Do.
7	Amonium Chloride	I 50 Do.

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		Rs.	nP.
8	Ammonium Oxide	I 50	ad valorem per centum
9	Ammonium Phosphate	I 50	Do.
10	Anyline dyes and colours	3 00	Do.
11	Aromatic chemicals scents	3 00	Do.
12	Babul Bark	0 10	
13	Balsafa Powder or soap	2 00	ad valorem per centum.
14	Benzoin (Ud.)	0 25	
15	Big Elaichi (Cardamom)	I 00	
16	Bone Mill	I 50	
17	Borax	I 50	ad valorem per centum.
18	Campher (Kapur)	I 00	
19	Caustic Soda	I 50	Do.
20	Chemical Fertilizers	I 50	Do.
21	Chemical Manures	I 50	Do.
22	Chemicals not specified elsewhere	I 50	Do.
23	Chikni Supari	I 00	
24	Cholorate of Potash	I 50	ad valorem per centum.
25	Cinemon (Dalchini)	I 00	
26	Cloves (Lavang)	I 00	
27	Cloves refuse	0 25	
28	Cologne water (Eau de cologne)	I 50	ad valorem per centum.
29	Copper sulphate	I 50	Do.
30	Cotton surgical	I 50	Do.
31	Creams of all kinds (excepting milk cream)	2 00	
32	Crushen salt	I 50	ad valorem per centum.
33	D.D.T. Liquid or Powder	I 50	Do.
34	Davana	3 00	Do.
35	Dhup	0 25	
36	Dhup Udbattis	3 00	ad valorem per centum.
37	Diamonium Phosphate	I 50	Do.
38	Dinlomits lime	I 50	Do.
39	Disinfectant	I 50	Do.
40	Distilled water	I 50	ad valorem per centum.
41	Dyes of all kinds	3 00	Do.
42	Elaichi (small) Cardamoms	I 00	
43	Essences of all kinds	3 00	ad valorem per centum.
44	Fruit salt	I 50	Do.
45	Ginger Dry (Sunth)	I 00	
46	Glycerine	I 50	ad valorem per centum.
47	Gold	I 50	Do.
48	Goldware	3 00	Do.
49	Graphite Powder	I 50	
50	Gripe water of all sorts	3 00	ad valorem per centum.
51	Gugul	I 50	
52	Gulab Kali	3 00	ad valorem per centum.
53	Gums of all kinds	0 25	
54	Gunj Leaves	I 50	ad valorem per centum.
55	Haldi	0 25	
56	Hexio-clen Dust	I 50	ad valorem per centum.
57	Hing (Assafoetida)	I 00	
58	Hirda	0 10	

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Rs. nP.

59	Hirda Ark (Mysobalan Extract)	.	.	3 00	ad valorem	per centum.
60	Hydrated lime	.	.	0 10	Do.	
61	Hydro-chloride Acid	.	.	1 50	ad valorem	per centum.
62	Hydro Sulphide of Soda	.	.	1 50	Do.	
63	Iron sulphate	.	.	1 50	Do.	
64	Isabgol	.	.	1 50	Do.	
65	Jaypatri (Maca)	.	.	1 00	Do.	
66	Jyphal (Nutmegs)	.	.	1 00	Do.	
67	Katha (Catechu)	.	.	1 00	Do.	
68	Karanji Oil	.	.	1 00	Do.	
69	Kevada water	.	.	3 00	ad valorem	per centum.
70	Lac	.	.	1 50	Do.	
71	Lac Bangles	.	.	1 50	Do.	
72	Lip stick	.	.	3 00	Do.	
73	Liquid of paraffin	.	.	1 50	Do.	
74	Magnecium chloride	.	.	1 50	Do.	
75	Magnecium sulphate (epsom salt)	.	.	1 50	Do.	
76	Mah-iva Oil	.	.	1 00	Do.	
77	Maida Lakadi	.	.	3 00	Do.	
78	Manufactured Betal Nut	.	.	1 00	Do.	
79	Marva	.	.	3 00	ad valorem	per centum.
80	Medicated wines of all kinds	.	.	1 50	Do.	
81	Medicines of all kinds (including country crude drug)	.	.	1 50	Do.	
82	Medicinal preparations of all spirituous kinds	.	.	1 50	Do.	
83	Mendi leaves and powder	.	.	3 00	Do.	
84	Mercury	.	.	1 50	Do.	
85	Methylated or denatured spirit	.	.	3 00	Do.	
86	Morocane Rock Phosphate	.	.	1 50	Do.	
87	Mushque	.	.	3 00	Do.	
88	Nagarmotha	.	.	3 00	Do.	
89	Nail Polish	.	.	3 00	Do.	
90	Neem Oil	.	.	1 00	Do.	
91	Nephthaline Balls	.	.	1 50	ad valorem	per centum.
92	Nitric Acid	.	.	1 50	Do.	
93	Nitro Sculose	.	.	1 50	Do.	
94	Pucca Sohaga	.	.	1 50	Do.	
95	Pachapala	.	.	3 00	Do.	
96	Pan Masala	.	.	3 00	Do.	
97	Pearls (Imitation or real)	.	.	1 50	Do.	
98	Pepper and pepper powder	.	.	1 50	Do.	
99	Perfumed hair remover of all kinds not specified elsewhere.	.	.	3 00	Do.	
100	Perfumed oils of all kinds	.	.	3 00	Do.	
101	Perfumery of all kinds	.	.	3 00	Do.	
102	Phenyle	.	.	1 50	Do.	
103	Plumbago powder	.	.	1 50	ad valorem	per centum.
104	Pomade & Brilliantine	.	.	3 00	Do.	
105	Precious stones of all sorts	.	.	3 00	Do.	
106	Ral. (Resin)	.	.	1 50	Do.	
107	Red Lead (Shendur)	.	.	1 50	Do.	
108	Rose water	.	.	3 00	Do.	
109	Saffron (Keshar)	.	.	3 00	Do.	
110	Saji Khar	.	.	1 50	Do.	
111	Sal ammoniac (Nawsagar)	.	.	1 50	Do.	

I	2	3	Rs.	nP.
112	Salt of other kinds not specified elsewhere	1	50	ad valorem per centum.
113	Salt Petre (Surakhar)	1	50	Do.
114	Sandal Chips, dust, sandal oil, sandal wood, sandal wood articles.	3	00	Do.
115	Shahajira	1	00	
116	Shaving cream, soap or stick	2	00	ad valorem per centum.
117	Shendur	1	50	Do.
118	Shilaras and Shilajit	3	00	Do.
119	Silicate of Soda	1	50	Do.
120	Silver	1	50	Do.
121	Silver wares	3	00	Do.
122	Sizing salt	1	50	Do.
123	Snows of all sorts	3	00	Do.
124	Soda of all kinds	1	50	Do.
125	Sodium sulphate	1	50	Do.
126	Stantia	1	50	Do.
127	Sulphate of Alumina	1	50	Do.
128	Sulphate of Amonia	1	50	Do.
129	Sulphate of copper (Morchood)	1	50	Do.
130	Sulphate of Iron (Hirakas)	1	50	Do.
131	Sulphur	1	50	Do.
132	Sulphuric Acid	1	50	Do.
133	Super Phosphate	1	50	Do.
134	Talcum Powder of all kinds	3	00	Do.
135	Tanning and colouring barks	1	50	Do.
136	Toilet product of all kinds (not specified elsewhere)	3	00	Do.
137	Toilet requisites of all kinds (Do.)	3	00	Do.
138	Tooth Brushes of all kinds	1	50	Do.
139	Tooth paste, tooth powders	1	50	Do.
140	Udbartis	3	00	Do.
141	Ultramarine blue of all kinds	3	00	Do.
142	Uttars of all sorts	3	00	Do.
143	Wala	3	00	Do.
144	Wala articles	3	00	Do.
145	Washing soda of all kinds	1	50	Do.
146	Zinc Chloride	1	50	Do.

SCHEDULE I.

Class VI.

Tobacco articles and Wins.

Serial No.	Description of article.	Rate in decimal coinage per Bengali Maund unless otherwise specified in any case.
I	2	3
		Rs. nP.
1	Alles not manufactured in India	3 00 ad valorem per centum.
2	Beer (foreign manufactured)	3 00 Do.
3	Bidi leaves	0 60 Do.
4	Bidi tobacco	1 50 ad valorem per centum.
5	Cigars of all kinds	1 50 Do.

I	2	3
		Rs. np
6	Cigarettes of all kinds	1 50 ad valorem per centum.
7	Country Bidi	1 50 Do.
8	Country Zarda	1 50 Do.
9	Khamira	1 50 Do.
10	Liquors (foreign Manufactured)	3 00 Do.
11	Loose cigarette tobacco	1 50 Do.
12	Pipe tobacco of all kinds	1 50 Do.
13	Qimam	1 50 Do.
14	Raw country tobacco —broken leaves, Danthal, Dust, full leaves, powder	1 50 Do.
15	Scented chewing tobacco	1 50 Do.
16	Scented Zarda of all kinds	1 50 Do.
17	Snuff of all kinds	3 00 Do.
18	Wines not manufactured in India.	3 00 Do.

SCHEDULE I.

Class VII.

Piece goods and textile fabrics, apparel, leather and articles made of leather, Rubber, Guttapercha Plastic, Celluloid, haberdashery and stationery.

Serial No.	Description of article.	Rate in decimal coinage per Bengali Maund unless otherwise specified in any case.
I	2	3
		Rs. nP
1	Accounting machine	1 50 ad valorem per centum.
2	Animal Hair including Bristle	1 50 Do.
3	Art leather	1 50 Do.
4	Articles made of celluloid sheets, Gutta, Parcha, Mica sheets Linolum and plastic.	1 50 Do.
5	Articles of all kinds made of leather	3 00 Do.
6	Artificial silk fabrics	1 50 Do.
7	Babies cradles made of canvas or Nawar fitas	1 50 Do.
8	Bags of paper	1 50 Do.
9	Beads	1 50 Do.
10	Book binding cloth	1 50 Do.
11	Boot polishes of all kinds	1 50 Do.
12	Boots made of canvas or leather	3 00 Do.
13	Brighteners	1 50 Do.
14	Bromo Papers	1 50 Do.
15	Brushes of all kinds	1 50 Do.
16	Buttons	1 50 Do.
17	Calculating machine and its accessories	1 50 Do.
18	Canvas Belting	1 50 Do.
19	Canvas or similar made cloth articles other than Boot and shoes	1 50 Do.
20	Caps of all kinds and their materials	1 50 Do.
21	Celluloid articles	1 50 Do.
22	Celluloid sheets	1 50 Do.
23	Chalk sticks of all colours	1 50 Do.
24	Chappals made of canvas	3 00 Do.
25	Chrome leather & articles made thereof	3 00 Do.

1	2	3	Rs. nP.
26	Chrome skin and articles made thereof	3 00	ad valorem per Centum.
27	Cloth-Mill made of all kinds including Dhoties and Saris	1 50	Do.
28	Cloth made of celluloid sheets Mica sheets Gutta Parcha Lincolium and Plastic	1 50	Do.
29	Course cotton carpet	1 50	Do.
30	Combs of all kinds	1 50	Do.
31	Corks	1 50	Do.
32	Cork sheets	1 50	Do.
33	Cotton cloth carpets and Rugs	1 50	Do.
34	Cotton goods (hand spun and hand woven Khadi exempted)	1 50	Do.
35	Cotton waste	1 50	Do.
36	Cotton yarn of high quality	1 50	Do.
37	Cotton yarn other than hand-spun	1 50	Do.
38	Coun'ry Carpet	1 50	Do.
39	Cut pieces and Rags of cotton silk wool, or woollen	1 50	Do.
40	Cutting of old tyres usuable as tyres of vehicles or soles of shoes or chappals	1 50	Do.
41	Dress and equipments used for sports and games both outdoor and indoor nets and guts for all games except those, specified as under	1 50	Do.
42	Barbells, Bars, Carrum Boards, Cricket mattings, Iron dumbells Parallel Bars, Sliding Ladders, Sisal Ropes, Sports Zula, Sport's Screens, Sisal Strings, Iron throw balls and similar heavy articles of sports and Games including all sorts of Indoor Games }	3 00	Do.
43	Drums Empty	1 50	Do.
44	Duplicators	1 50	Do.
45	Durries	1 50	Do.
46	Earthen country toys	1 50	Do.
47	Embroidery of all kinds	1 50	Do.
48	Embroidery threads of Gold and Silver	1 50	Do.
49	Fabrics of Hemp	1 50	Do.
50	Fabrics of Jute	1 50	Do.
51	Fancy goods of all sorts	1 50	Do.
52	Fishing Rod	1 50	Do.
53	Flashing bulbs and Carbons	1 50	Do.
54	Furs	1 50	Do.
55	Gold thread	1 50	Do.
56	Gundh	1 50	Do.
57	Gum Boots	3 00	Do.
58	Hair Belting	1 50	Do.
59	Hair Pins	1 50	Do.
60	Hard Board	3 00	Do.
61	Hats or Felt Hats (cotton, silk or wool)	1 50	Do.
62	Holdalls and Bags except those mentioned elsewhere	1 50	Do.
63	Handloom and hand woven cloth of all sorts	1 50	Do.
64	Hose Pipes	1 50	Do.
65	Hosiery goods of all kinds	1 50	Do.
66	Hosiery oil cloth not specified elsewhere	1 50	Do.
67	Human hair including Bristles	1 50	Do.
68	Ivory	3 00	Do.
69	Ivory articles	3 00	Do.
70	Kambli	1 50	Do.
71	Kapus (cotton) without seeds	1 50	Do.
72	Kapus (cotton) with seeds	1 50	Do.
73	Knitting wool	1 50	Do.
74	Kunkoo	1 50	Do.
75	Laces of all kinds	1 50	Do.
76	Leather boots or shoes	3 00	Do.
77	Leather chappals	3 00	Do.
78	Leather goods of all sorts and crape soles	3 00	Do.

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		Rs. nP.		
79	Leatherite and similar other cloth	1 50	'ad	valorem per
80	Linen goods of all kinds except handspun and hand woven Khadi	1 50		centum. Do.
81	Linolium	1 50		Do.
82	Lusters	1 50		Do.
83	Magazines	1 50		Do.
84	Manufactured articles of clothing and dresses	1 50		Do.
85	Map cloth	1 50		Do.
86	Marbles	1 50		Do.
87	Masonites	3 00		Do.
88	Mattresses of all kinds	1 50		Do.
69	Mercerised cotton yarn	1 50		Do.
90	Metal Polish of all sorts	1 50		Do.
91	Mica Sheets	1 50		Do.
92	Mill Board and any other kind of wood prepared by artificial process	3 00		Do.
93	Millinery Stores	1 50		Do.
94	Military condemned articles and clothes such as (a) Boots (b) Canvas (c) Chholders (d) Cotton (e) Durries (f) Ground sheets (g) leather scraps (h) Saddlery (i) Linen (j) Tarpaulines (k) Tents (l) Woollen blankets and similar condemned military equipment not in good condition if accompanied by a Military auction or sale certificate.	1 50		Do.
95	Mosquito curtains (ready made)	1 50		Do.
95	Natural Bones	1 50		Do.
97	News Print rolls imported by newspapers	1 50		Do.
98	Over coats-cotton or woollen	1 50		Do.
99	Packing papers	1 50		Do.
100	Papers of all kinds except mentioned elsewhere	1 50		Do.
101	Paste Mill Boards	3 00		Do.
102	Periodicals except daily news papers and Government Publications and School Books, and College Books	1 50		Do.
103	Pillow cases of all kinds	1 50		Do.
104	Plastics	1 50		Do.
105	Plastic Powder	1 50		Do.
106	Pneumatic Tubes and tyres	1 50		Do.
107	Polish papers	1 50		Do.
108	Race Tips Books	1 50		Do.
109	Raw Hides	1 50		Do.
110	Raw Rubber	1 50		Do.
111	Rexine Cloth	1 50		Do.
112	Rubber other than specified elsewhere	1 50		Do.
113	Rubber goods other than specified elsewhere. and Rubber solution, Rubberised cement patches.	1 50		Do.
114	Saddlery	3 00		Do.
115	Shamiana	1 50		Do.
116	Silk, Silk Fabrics, Silk Yarn, Silken Fita etc., including Silk Shawls	1 50		Do.
117	Silver thread	1 50		Do.
118	Skins, Hydes and leather tanned or untanned	1 50		Do.
119	Skin of animals fit for use as mats, rages, wearing apparel and similar article not specified elsewhere	1 50		Do.
120	Slates	1 50		Do.
121	Sola for hats	1 50		Do.
122	Sole leather	1 50		Do.
123	Straw Board	1 50		Do.

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Rs. nP.

124	Stationery of all kinds except those specified elsewhere such as :—Account Books, Blotting papers, Bottled gums, Clips, Pencil Erasers, File Boards, File Covers, Foot rules, Fountain pens, Ink Instruments Boxes, Ledger Books, Nibs, Pen, Pencils, of all sorts, Pins, Punches, Papers, Punched paper Punching machines Ruler, Stencil papers, Tags etc.	} 1 50 ad valorem per centum.
125	Tabulating Machine	
126	Tents (Old or new)	1 50 Do.
127	Textile Fabrics	1 50 Do.
128	Thread rubber not specified elsewhere	1 50 Do.
129	Toys of all kinds, except those specified elsewhere	1 50 Do.
130	Tracing cloth and similar other cloth manufactured in India.	1 50 Do.
131	Tropical cloth and similar other cloth manufactured in India	1 50 Do.
132	Twine or Twists	1 50 Do.
133	Typewriters and its parts	1 50 Do.
134	Umbrellas	1 50 Do.
135	Unserviceable leather chips or Khuri	1 50 Do.
136	Unserviceable Rubber Goods & Scraps	1 50 Do.
137	Valve tubing	1 50 Do.
138	Velvet and velvet cloth	1 50 Do.
139	Velveteen	1 50 Do.
140	Water-proof cloth and waterproof coat	1 50 Do.
141	Waste papers including old newspapers	1 50 Do.
142	Wax cloth	1 50 Do.
143	Whips tapes	1 50 Do.
144	Whiting Balco	1 50 Do.
145	Wooden toys	1 00 Do.
146	Woolen blankets and Rugs Mill made	1 50 Do.
147	Woolen carpets Mill made	1 50 Do.
148	Woolen piece goods	1 50 Do.
149	Woolen piece goods imported	1 50 Do.
150	Woolen shawls	1 50 Do.
151	Woolen yarns	1 50 Do.
152	Woolen yarn imported	1 50 Do.
153	Zari of all sorts	1 50 Do.
154	Zari cloth of all kinds	1 50 Do.
155	Zari saris of all kinds	1 50 Do.
156	Zari saris of all kinds (imported)	1 50 Do.

SCHEDULE I

Class VIII

Metals and articles wholly or partly of Metal and Machinery

Serial No.	Description of articles	Rate in decimal coinage per Bengali Maund unless otherwise specified in any case.
1	2	3

Rs. nP.

1	Angle Iron bars and rounds, beams, flats, galvanised iron, Ingots, Iron, Particles and slags, Steel Metal sheets and T. Iron, except those specified elsewhere	1 50 ad valorem per centum
2	Iron scrap including unserviceable cutting of iron sheets, empty canisters and drums, Iron fillings, empty gas cylinders and iron powder.	1 50 Do.

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Rs. nP.

3	All articles of Galvanised iron, Iron or steel such as All Machinery parts, Buckets, channels, Iron Utensils, Karahi tubs, Ordinary country weighing scales pipes, safes, springs, suit cases, tanks, tin, containers, trunks, tubs and wheels of all vehicles (except those specified elsewhere), Axle, Chassis, Heavy vy Iron chains, Wire and Wire ropes, hardwares such as barbed wires, bolts, files, Hammers, Hinges, Nails, Nuts, pipes, Pliers, Rivets, Saws, Screws, Tools, Washers, Wire Nettings, Wrench etc. (Excepting articles of cast iron and those mentioned elsewhere).	1 50 ad valorem per centum.	
4	Bars, Ingots, round and sheets of other metals like bell metal, brass, bronze, copper, German Silver, gun-metal, Ranga Zink etc., including unserviceable old utensils (except iron utensils, chanda, pieces of other alloys than iron and scraps except those specified elsewhere and new types), Case Iron and articles made thereof.		15 0 Do.
5	Lead, Old types and Zink	1 50	Do.
6	All articles of cast iron or wrought iron including utensils made thereof and pipes and weights (except those mentioned elsewhere)	1 50	Do.
7	Aluminium and its wares including wires	1 50	Do.
8	Articles of utensils of bell metal, brass copper German Silver and gilt including Moradabadi utensils, tubes and weights (not specified elsewhere), Brass and copper wire---non-electrical.	1 50	Do.
9	All fancy articles made of alloy or metal such as Bowls Ice-cream cups, Powder cases, Tea sets, etc., (excluding aluminium, gold, iron and silver) including articles of cutlery E.P.S., E.P.N.S., Steel wares and stainless ornaments made of Brass, German Silver, Gilt or any other alloy (excluding gold and silver).	1 50	Do.
10	Bearing of all description	1 50	Do.
11	All kinds of machinery (not specified elsewhere)	1 50	Do.
12	Ice-cream freezers and its parts including Ice-Boxes non-electrical).	1 50	Do.
13	Sewing machines and their parts	1 50	Do.
14	All other machines (not specified elsewhere)	1 50	Do.
15	All kinds of metal scraps (not specified elsewhere)	1 50	Do.
16	<i>Vehicles :</i>		
	(a) All kinds of Auto cycles, Lambrettas, Motor Cycles, Rikshaws and their parts (not specified elsewhere)	1 50	Do.
	(b) All parts & accessories of Motor cars, Motor-trucks or similar conveyances except axles, chassis, rubber solution, springs, tubes, tyres and wheels	1 50	Do.
	(c) Cycles, cycle-rickshaws, tricycles and their parts	1 50	Do.

1	2	3
		Rs. nP. ad valorem per centum
(d) Bullock carts, Ekka, Gharry, Thela, Thela in Units Tonga & Victoria	1 50 Do.
(e) Hand carts (Hath Gadi)	1 50 Do.
(f) Motor cars, Lorries, Trucks imported in units or unassembled condition comprising to form complete unit and their parts not specified elsewhere)	1 50 Do.
(g) Spare parts of bullock carts, thelas, Tongas, wheels and other accessories except axles and channels	1 50 Do.
(h) Spare parts of all other vehicles not specified elsewhere	1 50 Do.
17 All kinds of apparatus, equipments, and instruments relating to photography (except chemical including cinematographic machinery and their parts)	3 00 Do.
18 All kinds of oils: Crude-oil, Diesel Oil, Furnace Oil, Lubricating oils, Mineral oils of all sorts, Motor oil, Power Oil, Spindle oil, White oil and all other oils not specified elsewhere in this schedule.	2 00 Do.
19 All kinds of scientific apparatus Dentistry and Surgical instruments equipments, machinery and their accessories, optical (except glass tubes and jars and those specified elsewhere) including Thermometers	3 00 Do.
20 All musical instruments and their parts (except electrical instruments and those mentioned elsewhere)	3 00 Do.
21 Cinema Carbon	1 50 Do.
22 Cinematograph and its accessories	3 00 Do.
23 Cinematographic exposed films	1 50 Do.
24 Cinematographic exposed films for exhibition	0 25 per 1000 Rft.
25 Cinematographic Raw Films	1 50 ad valorem per centum.
26 Clocks and watches (ordinary or electrical watch chains, watch glasses and their accessories and parts including straps etc.).	3 00 Do.
27 Gramphones, their parts, Pins and records	3 00 Do.
28 Hardware tools and implements of all kinds not specified elsewhere	1 50 Do.
29 Metal alloys and articles thereof, Antimony Blocks and types, metal for type, white metal etc.	1 50 Do.
30 Photographic goods and chemicals and photographs	3 00 Do.
31 Scraps of above item No. 29	1 50 Do.
32 Gold and silver articles and toys (except ornaments and not specified elsewhere).	3 00 Do.

SCHEDULE I.

Class IX.

Electrical goods and articles used on electricity.

Serial No.	Description of article	Rate in decimal coinage per Bengali Maund unless otherwise specified in any case
1	2	3
		Rs. nP.
1	All kinds of Batteries and their parts & cells	1 50 ad valorem per centum.
2	Wooden capping and casing including blocks and gullies, cleats, conduct pipes, counter-weights, Earthen and Porcelain insulators, Stay rods, Stay Swivels and Pails, Cleats and similar lining materials and Anodes, Cathodes, Electrodes and Iron	3 00
3	Dry cells excepting torch cells and batteries	1 50
4	Electric Bulbs. Fluorescent tube-lights, mercury lamps, tubes, Vapour lights and their accessories	3 00
5	Electric alternators, Electric Motors, Generators and Transformers	1 50
6	Electric Air conditioning machines, Lift cages, Refrigerators, Telephone or Television instruments, X-Ray Machines or similar machines and their parts and accessories	1 50
7	Radio and Radio-Grams, Amplifiers, Loud-speakers and other sound machines, instruments and apparatus such as Tape Recorders, Electrical Gramophones etc., their parts and accessories (excluding batteries and not specified elsewhere)	3 00
8	All kinds of electric goods such as A lypter, Arresters, Belts, Brackets, Cables both insulated or otherwise Carbon, Chandeliers, Cooking Appliances, Cooling Appliances, Control Gears, Converters, Cutouts, Drills (Electric), Heating Appliances, Electric Irons, Electric Soldering Irons, Electric Tools, Fans, Flash Lights, Flood Lights, Fuse Wire, etc., Lightening Conductors, Measuring Instruments, Press Palm Paper, Pushes, Reflectors, Shales, Sockets, Starters, Switches, Table Lamps, Time Switches, Torches, Wire gauge, Wire Guards, etc., Abonite, Block Adhesives, Empire Cloth, Enviro Tapes, Soldering Paste etc. including parts thereof except those specified elsewhere, Holders, indicators, Insulators, Insulating & Joining Materials etc.	3 00

SCHEDULE I

Class X

Miscellaneous Goods

Serial No.	Description of article	Rate in decimal coinage per Bengali Maund unless otherwise specified in any case
1	2	3
		Rs. nP.
1	Gooder and Rags of all kinds	1 00 ad valorem per centum.
2	All other articles not otherwise excepted and not chargeable under any other head	1 00
		Do.

NOTICE

Articles mentioned specifically shall not be classified under a general category.

SCHEDULE II

NON-REFUNDABLE OCTROI

No octroi shall be levied on:—

(a) Articles belonging to or imported by Government such as:—

- (i) Necessaries (not being articles of food or drink), equipment and clothing imported by Officers in Command of troops or Air force units for the use of their men and followers, and grain and green fodder imported for consumption by horses, mules, or other animals maintained as part of their Military equipage by any person in the Indian Army or Air force service provided that such grain or fodder is certified by the Commanding Officer to be imported for *bonafide* public purposes.
- (ii) The stores accompanied by a prescribed certificate signed by a competent officer to the effect that they are Government property at the time they are brought into the Cantonment limits but in case the stores are subsequently sold or become available for sale the Officer responsible for their import/sale shall notify the fact to the Cantonment Executive Officer, Dehu Road immediately before the sale takes place and shall ensure that octroi due on the stores sold is paid by the purchaser to the Cantonment Board before the stores are delivered.

NOTE.—Stores issued on payment to contractors for use in the Defence Works shall not constitute sale for the purpose of octroi.

- (iii) All road making materials imported by the Government of India or by any local Government or by any local authority or by contractors for use on the roads, maintained by the P.W.D. of Government or any local authority, if accompanied at the time of import by a certificate signed by a Gazetted Officer of the Government Department or by the Cantonment Executive Officer or President/Secretary of the local authority concerned that such articles are required for such road making only.
- (iv) Arms and ammunition imported by Government.
- (v) Articles imported by the Police Department in connection with criminal cases provided that the articles are accompanied by a certificate signed by a police officer not below the rank of a Sub-inspector.
- (vi) Military Stores and other articles of Police equipment pertaining to uniforms including similar articles of National Volunteer Corps and equipment of Police Radio Service; provided that each consignment is certified by the Superintendent of Police of the district concerned or in the case of National Volunteer Corps by an Officer authorised by the State Commandant, National Volunteer Corps in this behalf, to be the property of Government in the Police Department.
- (vii) Articles imported for the purposes of Government Air Raid precautions measures, provided at the time of import those are accompanied by a certificate from a Gazetted Officer of the Department.
- (viii) Articles, stores and equipment used for health purposes belonging to Health Department of Government provided that each consignment is accompanied by a certificate from a medical officer of the Health Department that it belongs to Government.
- (ix) Food grains imported from abroad (outside India) by Government for internal distribution provided each consignment of such food grains is certified by the District Food Controller to be the property of Government in the Civil Supplies Department.
- (x) Printed forms used in the offices of Government and local authorities provided each such consignment is accompanied by a certificate from a responsible Officer of the Government Department or the local authority concerned.
- (xi) Printed forms and other election materials connected with the general elections to the State and Central Legislatures and elections to local authorities, provided at the time of import these are accompanied by

certificate signed by a Gazetted Officer of the Department concerned to the effect that the forms and materials are the property of Government.

- (xii) Supplies and services of the joint enterprise started by the Government of India for the vaccination of the children against T.B. provided at the time of import consignments are accompanied by a certificate from a responsible officer of the joint enterprise that consignments in question are the property of the said enterprise.
- (xiii) Government property accompanying Government servants on tour in connection with their official duties provided it is certified to the satisfaction of the Octroi Staff on duty.
- (xiv) Exhibits, films, publicity literature or other equipment (in use) imported for propaganda work for instructional purposes, belonging to any Department of the Central Government or State Government or to any semi-official concerns like University, Red Cross Society, Cantonment Board, Municipality, District Board, Corporation, subject to the production of a certificate from a responsible Official of the Department or institution or agency concerned.
- (xv) Railway stores and materials required for use on a railway, whether in constructing maintaining or working the same and not removed outside the railway boundaries but not including stores imported for purchase or consumption by railway employees or stores with which a railway co-operative store is stocked for sale to members.
- (xvi) Chemicals imported by the Civil Supplies Department for disinfection of foodgrains, provided at the time of import each consignment is accompanied by a certificate from a Gazetted Officer of the Department that such chemicals are the property of Government in the Civil Supply Department.
- (xvii) Medicines and Hospital equipment belonging to the Veterinary Department of the Government when imported into the Cantonment provided such consignment at the time of import accompanied by a certificate from a responsible officer of Veterinary Department not below the rank of Veterinary Assistant Surgeon to the effect that the consignment or consignments in question contain medicines or other hospital equipment as the case may be and that these belong to the Veterinary Department of the Government.

(b) Miscellaneous Articles:—

- (1) *Bonafide* personal and household belonging of person coming to take up their residence in the Cantonment and *bonafide* personal luggage of travellers.

*Explanation.—*Articles of food and drink and merchandise imported for consumption within octroi limits by the above persons unless exempted elsewhere shall not be exempted.

- (2) Chemicals used as fertilizers such as sodium nitrate etc. imported for agricultural purposes and certified as such by an officer of the Agricultural Department.
- (3) Gold or silver bullion and coins, currency notes, ornaments of gold or silver and jewellery brought for personal use.
- (4) Printed text books, Government publications including news papers.
- (5) Stamps, stamp paper and petition papers.
- (6) Head load of fuel grass and brush wood.
- (7) Goods imported by rail and rebooked or exported without delivery having been taken on or without being removed from the railway premises.
- (8) Common Salt.
- (9) Hand woven and hand spun cloth made out of hand spun yarn.
- (10) Hand spun yarn.

- (11) Written examination answer papers.
- (12) Goods prepared by and belonging to the Industrial Homes for displaced persons approved by the Rehabilitation Department provided that the consignments are accompanied with a certificate signed by the President, Secretary or the Organising Secretary of such Industrial Home.
- (13) Articles produced by and belonging to the United Council of Relief and Welfare Centres, provided that the consignments are accompanied by a certificate signed by the Secretary of the United Council for Relief and Welfare, New Delhi.
- (14) Goods belonging to Ambassadors, High Commissioners, Deputy High Commissioners, and other personages holding diplomatic ranks with the Government of India.
- (15) Goods belonging to the World Health Organisation and the personal effects of the personnel employed by it, provided at the time of import such consignments are accompanied by a certificate from a responsible officer attached to the team under the organisation that consignments in question are the property of the said organisation or form a part of the personal effects of any member of the organisation.
- (16) Articles exported by rail from the limits of the Cantonment or reimported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of Government Department after delivery has been taken but returned to the sender if a certificate to this effect is produced from a competent authority in the department.
- (17) Articles of dowry accompanying the bride.
- (18) Articles imported in connection with the mourning ceremony.
- (19) Stores belonging to or imported by or on behalf of the Indian Red Cross Society or St. John Ambulance, if accompanied at the time of import by a certificate signed by a responsible officer of the Society.
- (20) Charkhas of all descriptions.
- (21) Clothes reimported by dhobies into the Cantonment after washing.
- (22) Stores consisting of arms, ammunition uniforms or cloth for uniform intended for use by the National Cadet Corps, provided each consignment of such stores is certified by a responsible officer of the National Cadet Corps, that the stores belong to the said corps.
- (23) Sweets, other edibles and bhaji for immediate personal use not exceeding one seer in weight per person.
- (24) Charcoal to the extent of three maunds carried with motor vehicles running on producer gas.
- (25) Gift commodities like food grains, food stuffs, including milk powder, processed foodstuffs, multipurpose foods, drugs, and medicines, multi-vitamin tablets, hospital equipment and supplies, agricultural implements and such other supplies received from foreign countries when imported into Cantonment for free distribution by relief organisation approved by the Union or State Government provided that at the time of import the Organisation concerned shall satisfy the Cantonment Executive Officer or any other official authorised by him in this behalf that the consignment in question contains gift commodities meant for free distribution.
- (26) Gift commodities, supplies and equipments in parcels or otherwise, bearing the mark, "Carc" when imported by or on behalf of the Co-operative for American remittances to Europe for its official use, provided that the importer shall satisfy the Cantonment Executive Officer or any other official authorised by him in this behalf that the contents of the parcel are purely for the official use of the Co-operatives and that these are not meant for sale at any stage.
- (27) Supplies equipments, vehicles etc., when imported in the Cantonment by or on behalf of the United Nations International Childrens' Emergency Fund in connection with the Mass B.C.G. Vaccination Campaign in the State.

- (28) Animals imported for use only.
- (29) Samples imported by *bonafide* commercial travellers not meant for sale.
- (30) Used household articles for the *bonafide* domestic use of the importer.
- (31) Soiled or washed clothes, i.e., laundry articles brought by Dhobies.
- (32) Used Radio, electric Fans and musical instruments brought for repairs.
- (33) Empty milk cans, Mineral water bottles, kerosene oil tins and drums, gas cylinders, wine bottles and drums, if imported for being refilled with the commodities for which they are in ordinary use.
- (34) Fodder imported by cartmen for feeding the cattle of their own carts.
- (35) Cattle brought into the Cantonment for purpose of sterility treatment or for artificial insemination provided that the person at the time of taking the cattle into the Cantonment is having a certificate from the Secretary or the President of the Gram Sabha within whose jurisdiction he resides that the cattle which he is taking within the limits of the Cantonment is for the purpose of sterility treatment or artificial insemination and will be taken outside the Cantonment after treatment.
- (36) Seed issued by or returned to Government seed stores, provided that all consignments are covered by a *bonafide* transaction with the Government seed Depots.
- (37) Palm Gur and Neera.
- (38) Special *ad hoc* exemptions granted by the Board to Charitable, art and cultural, scientific, academic and allied institutions, societies or individuals not mentioned elsewhere.
- (39) Opium, Bhang, Gunja, Charas and other intoxicating drugs.
- (40) Manure.
- (41).Raw materials imported by Government technical and industrial schools.
- (42) Excisable liquor manufactured in India.
- (43) Medicines, drugs, and equipment used for family planning purposes.

S.R.O. 319, dated 2nd Nov. 1959.—Whereas the Central Government is satisfied that for the administration of the MORAR Cantonment it is desirable that the term of office of its Cantonment Board be further extended.

Now, therefore, in exercise of the powers conferred by the first proviso to sub-section (4) of section 14 of the Cantonments Act, 1924 (2 of 1924), the Central Government hereby extends the term of office of the MORAR Cantonment Board for a further period of six months with effect from 10th November, 1959, or the date of notification of election of the members, whichever is earlier.

[No. 19|7|G|L&C|57.
PRITAM SINGH, Under Secy.]